

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO

PIPE FITTERS LOCAL 120,

Plaintiff,

v.

QWEST MECHANICAL
CONTRACTORS, et al.

Defendant.

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CASE NO. 21-cv-00253

OPINION & ORDER
[Resolving Doc. [35](#)]

JAMES S. GWIN, UNITED STATES DISTRICT COURT JUDGE:

In this case, Plaintiff Pipe Fitters Local Union No. 120 (“Local 120”) alleges that Defendants breached a collective bargaining agreement by using non-bargaining unit members to perform bargaining unit work.

Plaintiff Local 120 filed a motion for summary judgment.¹ Plaintiff attached Defendants’ quarterly federal tax returns as exhibits to that motion.²

Now, Defendants’ move to strike or seal the tax return exhibits. Defendants argue that the tax returns are designated as confidential by statute.

The Sixth Circuit applies a “strong presumption in favor of openness” to court records.³ However, the Sixth Circuit recognizes an exception to that presumption for “information required by statute to be maintained in confidence.”⁴ That exception applies to the tax return exhibits at issue here. Under 26 U.S.C. § 6103, tax returns are confidential.

¹ Doc. [33](#).

² Doc. 33-45; Doc. 33-46.

³ *Shane Group, Inc. v. Blue Cross Blue Shield of Michigan*, 825 F.3d 299, 305 (6th Cir. 2016) (quoting *Brown & Williamson Tobacco Corp. v. F.T.C.*, 710 F.2d 1165, 1179 (6th Cir. 1983)).

⁴ *Id.* at 308 (quoting *Baxter Intern., Inc. v. Abbott Laboratories*, 297 F.3d 544, 546 (7th Cir. 2002)).

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Defendants meet their burden to justify sealing the exhibits.

For the reasons stated above, the Court **GRANTS** Defendants' motion to seal the tax return exhibits.

IT IS SO ORDERED.

Dated: November 30, 2021

s/ *James S. Gwin*
JAMES S. GWIN
UNITED STATES DISTRICT JUDGE